

Bristol Warren Regional School District
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ -	\$ -
Last Year's Levy Tax Collection	-	-
Prior Years Property Tax Collection	-	-
Interest & Penalty	-	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	-	-
Fines and Forfeitures	-	-
Investment Income	-	-
Departmental	-	-
Rescue Run Revenue	-	-
Police & Fire Detail	-	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	53,571
Impact Aid	-	-
Medicaid	-	552,147
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	487,122
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	1,991,990
MV Excise Tax Reimbursement	-	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	-	-
Meals & Beverage Tax / Hotel Tax	-	-
LEA Aid	-	15,879,339
Group Home	-	-
Housing Aid Capital Projects	-	1,465,049
Housing Aid Bonded Debt	-	1,513,349
State Food Service Revenue	-	92,494
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	220,180
Other Revenue	-	1,720,321
Local Appropriation for Education	-	-
Regional Appropriation for Education	-	35,202,919
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	<u><u>\$ -</u></u>	<u><u>\$ 59,178,481</u></u>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Bristol Warren Regional School District
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Fiscal Year Ended June 30, 2017

<u>EXPENDITURES</u>	<u>Education Department</u>
Compensation- Group A	\$ 22,241,895
Compensation - Group B	2,671,136
Compensation - Group C	5,043,215
Compensation -Volunteer	-
Overtime- Group A	-
Overtime - Group B	-
Overtime - Group C	71,510
Police & Fire Detail	-
Active Medical Insurance - Group A	2,942,010
Active Medical Insurance- Group B	299,251
Active Medical Insurance- Group C	1,244,366
Active Dental insurance- Group A	176,552
Active Dental Insurance- Group B	15,425
Active Dental Insurance- Group C	83,597
Payroll Taxes	977,220
Life Insurance	132,223
State Defined Contribution- Group A	481,583
State Defined Contribution - Group B	50,375
State Defined Contribution - Group C	42,838
Other Benefits- Group A	263,734
Other Benefits- Group B	5,614
Other Benefits- Group C	106,759
Local Defined Benefit Pension- Group A	-
Local Defined Benefit Pension - Group B	-
Local Defined Benefit Pension - Group C	-
State Defined Benefit Pension- Group A	2,857,988
State Defined Benefit Pension - Group B	343,647
State Defined Benefit Pension - Group C	653,629
Other Defined Benefit / Contribution	-
Purchased Services	8,310,567
Materials/Supplies	884,366
Software Licenses	120,426
Capital Outlays	4,481,639
Insurance	320,648
Maintenance	459,740
Vehicle Operations	10,370
Utilities	1,017,534
Contingency	-
Street Lighting	-
Revaluation	-
Snow Removal-Raw Material & External Contracts	-
Trash Removal & Recycling	-
Claims & Settlements	-
Community Support	350
Other Operation Expenditures	156,119
Local Appropriation for Education	-
Regional Appropriation for Education	-
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Municipal Debt- Principal	-
Municipal Debt- Interest	-
School Debt- Principal	2,015,000
School Debt- Interest	572,638
Retiree Medical Insurance- Total	2,260,614
Retiree Dental Insurance- Total	-
OPEB Contribution- Total	-
Non-Qualified OPEB Trust Contribution	-
Rounding	-
Total Expenditures	\$ 61,314,576
Financing Uses: Transfer to Capital Funds	\$ -
Financing Uses: Transfer to Other Funds	-
Financing Uses: Payment to Bond Escrow Agent	-
Financing Uses: Other	-
Total Other Financing Uses	\$ -
Net Change in Fund Balance¹	(2,136,095)
Fund Balance1- beginning of year	\$10,939,133
Funds removed from Reportable Government Services (RGS)	-
Funds added to Reportable Government Services (RGS)	-
Prior period adjustments	-
Misc. Adjustment	-
Fund Balance¹ - beginning of year adjusted	10,939,133
Rounding	-
Fund Balance¹ - end of year	\$ 8,803,038

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Bristol Warren Regional School District
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, XXXX <i>No misc. adjustments made for fiscal 2017</i>						\$ 10,939,133	-	\$ 10,939,133	
						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, XXXX adjusted						<u>\$ 10,939,133</u>	-	<u>\$ 10,939,133</u>	
School Unrestricted Fund	\$ 53,744,100	\$ -	\$ 52,960,273	\$ 1,224,151	\$ (440,324)	\$ 4,676,382		\$ 4,676,382	\$ 4,236,058
Enterprise Fund ¹	1,880,244		1,681,556		\$ 198,688	1,021,434		\$ 1,021,434	\$ 1,220,122
Debt Service Fund	1,513,349	1,074,289	2,587,638		\$ -	-		-	-
School Capital Project Fund	1,716,929	149,862	3,621,866		\$ (1,755,075)	4,335,456		\$ 4,335,456	\$ 2,580,381
Permanent Trust Funds	5,079		3,129		\$ 1,950	35,783		\$ 35,783	\$ 37,733
School Special Revenue Funds	2,135,565		2,272,356		(136,791)	870,078		870,078	733,287
Totals per audited financial statements	<u>\$ 60,995,266</u>	<u>\$ 1,224,151</u>	<u>\$ 63,126,818</u>	<u>\$ 1,224,151</u>	<u>\$ (2,131,552)</u>	<u>\$ 10,939,133</u>	<u>\$ -</u>	<u>\$ 10,939,133</u>	<u>\$ 8,807,581</u>
<u>Reconciliation from financial statements to MTP2</u>									
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	\$ (1,816,785)	-	\$ (1,816,785)	-	-	-	-	-	-
To reduce expenditures for depreciation expense that would not be recorded in UCOA	-	-	(2,933)	-	2,933	-	-	-	2,933
To eliminate transfers in and transfers out that net to zero	-	(1,224,151)	-	(1,224,151)	-	-	-	-	-
To increase expenditures for kitchen equipment capitalized in the school lunch fund that would have been an expenditure in UCOA	-	-	7,476	-	(7,476)	-	-	-	(7,476)
Rounding	-	-	-	-	-	-	-	-	0
Totals Per MTP2	<u>\$ 59,178,481</u>	<u>\$ -</u>	<u>\$ 61,314,576</u>	<u>\$ -</u>	<u>\$ (2,136,095)</u>	<u>\$ 10,939,133</u>	<u>\$ -</u>	<u>\$ 10,939,133</u>	<u>\$ 8,803,038</u>
<u>Reconciliation from MTP2 to UCOA</u>									
No Reconciling items from MPT2 to UCOA	-		-						
Totals per UCOA Validated Totals Report	<u>\$ 59,178,481</u>		<u>\$ 61,314,576</u>						

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.